

WAUKESHA COUNTY, WISCONSIN
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2001

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
General intergovernmental assistance	\$ 1,851,619	\$ 1,917,623	\$ 66,004
Intergovernmental contracts/grants	5,141,273	4,856,045	(285,228)
Taxes	39,249,164	39,162,574	(86,590)
Fines and licenses	1,983,285	2,728,764	745,479
Charges for services	10,005,669	10,918,364	912,695
Interdepartmental revenues	3,305,570	3,124,706	(180,864)
Investment income	4,796,000	5,897,020	1,101,020
Miscellaneous revenues	2,818,620	3,443,755	625,135
Total Revenues	<u>69,151,200</u>	<u>72,048,851</u>	<u>2,897,651</u>
Expenditures:			
Current:			
Justice and law enforcement	34,045,657	33,144,802	900,855
Health and human services	5,672,876	4,951,764	721,112
Environment, parks and education	11,370,702	10,626,288	744,414
Transportation	7,792,597	7,216,770	575,827
General administration	17,615,952	15,913,402	1,702,550
Total Expenditures	<u>76,497,784</u>	<u>71,853,026</u>	<u>4,644,758</u>
Excess of Revenues Over (Under) Expenditures	<u>(7,346,584)</u>	<u>195,825</u>	<u>7,542,409</u>
Other Financing Sources (Uses):			
Operating transfers in		740,000	740,000
Operating transfers (out)		(2,952,780)	(2,952,780)
Total Other Financing Sources (Uses)		<u>(2,212,780)</u>	<u>(2,212,780)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(7,346,584)</u>	<u>(2,016,955)</u>	<u>5,329,629</u>
Fund Balances - January 1	51,699,581	51,699,581	
Fund Balances - December 31	<u>\$ 44,352,997</u>	<u>\$ 49,682,626</u>	<u>\$ 5,329,629</u>

See notes to financial statements.

(CONTINUED)

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Special Revenue Funds		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 3,802,636	\$ 3,802,636	\$
51,061,782	50,163,099	(898,683)
17,032,134	17,032,134	
430,000	451,243	21,243
5,274,532	5,539,606	265,074
1,413,469	1,508,930	95,461
133,518	187,532	54,014
4,357,130	6,334,669	1,977,539
<u>83,505,201</u>	<u>85,019,849</u>	<u>1,514,648</u>
69,078,150	65,133,737	3,944,413
7,122,065	6,632,431	489,634
13,690,560	12,613,078	1,077,482
<u>89,890,775</u>	<u>84,379,246</u>	<u>5,511,529</u>
<u>(6,385,574)</u>	<u>640,603</u>	<u>7,026,177</u>
	1,263,363	1,263,363
	<u>(1,455,000)</u>	<u>(1,455,000)</u>
	(191,637)	(191,637)
(6,385,574)	448,966	6,834,540
10,190,642	10,190,642	
<u>\$ 3,805,068</u>	<u>\$ 10,639,608</u>	<u>\$ 6,834,540</u>

(CONTINUED)

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	Debt Service Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental contracts/grants	\$	\$	\$
Taxes	10,316,184	10,316,184	
Investment income		689,582	689,582
Miscellaneous revenues	100,000	100,000	
Total Revenues	<u>10,416,184</u>	<u>11,105,766</u>	<u>689,582</u>
Expenditures:			
Current:			
Justice and law enforcement			
Environment, parks and education			
Transportation			
General administration			
Debt service:			
Principal retirement	8,100,000	8,100,000	
Interest and fiscal charges	3,605,617	2,995,040	610,577
Payment to refunding agent for current refunding	16,400,000	16,400,000	
Total Expenditures	<u>28,105,617</u>	<u>27,495,040</u>	<u>610,577</u>
Excess of Revenues Over (Under) Expenditures	<u>(17,689,433)</u>	<u>(16,389,274)</u>	<u>1,300,159</u>
Other Financing Sources (Uses):			
Proceeds of general obligation notes		16,330,000	16,330,000
Premium on issuance of general obligation notes		613,984	613,984
Operating transfers in			
Operating transfers (out)			
Total Other Financing Sources (Uses)		<u>16,943,984</u>	<u>16,943,984</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(17,689,433)</u>	<u>554,710</u>	<u>18,244,143</u>
Fund Balances - January 1	<u>2,974,064</u>	<u>2,974,064</u>	
Fund Balances - December 31	<u>\$ (14,715,369)</u>	<u>\$ 3,528,774</u>	<u>\$ 18,244,143</u>

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(CONTINUED)

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Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 3,003,000	\$ 3,593,253	\$ 590,253
5,194,300	5,194,300	
600,000	716,243	116,243
2,065,000	338,212	(1,726,788)
10,862,300	9,842,008	(1,020,292)
105,789	92,754	13,035
4,851,045	1,797,449	3,053,596
22,498,450	9,221,885	13,276,565
6,937,786	2,407,766	4,530,020
34,393,070	13,519,854	20,873,216
(23,530,770)	(3,677,846)	19,852,924
9,900,000	9,900,000	
	2,135,000	2,135,000
	(1,517,250)	(1,517,250)
9,900,000	10,517,750	617,750
(13,630,770)	6,839,904	20,470,674
20,315,705	20,315,705	
\$ 6,684,935	\$ 27,155,609	\$ 20,470,674

(CONCLUDED)